

Effective Date: FY 2003 ONLY
Transfer of USSGL Account 4225

Transfer Out Entity

Laws dictate when, and sometimes how, transfers occur within the federal government. The law may specify a particular transfer or provide general transfer authority within specified limits. These transfers occur for a variety of reasons, such as reorganization or even the purchase and sale of goods and services. OMB Circular A-11, Section 20.4j explains budgetary reporting of such transfers and describes the basic types of transfers as being either expenditure or non-expenditure.

This scenario illustrates a Transfer Out Entity with USSGL 4225 Appropriation Trust Fund Expenditure Transfers - Receivable.

Beginning Trial Balances

	Debit	Credit
Budgetary		
4201		
4450		
	-	-
Total	0	0
Proprietary		
1010		
3310		
	-	-
Total	0	0

Current Year Activity Transactions

1. To record the Federal fund receivable for a trust fund expenditure transfer. (TC A258)

<u>Budgetary Entry</u>			
DR 4225 K	Appropriation Trust Fund Expenditure	6,000	
	Transfers - Receivable		
CR 4450	Unapportioned Authority		6,000
<u>Proprietary Entry</u>			
DR 1335	Expenditure Transfers Receivable	6,000	
CR 5750	Expenditure Financing Sources -		
	Transfers-In		6,000

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2. To record apportionment, allotment and current-year undelivered orders without an advance. (TC A116, A120, B204)

<u>Budgetary Entry</u>			
DR 4450	Unapportioned Authority	2,000	
	CR 4510 Apportionments		2,000
DR 4510	Apportionments	2,000	
	CR 4610 Allotments - Realized Resources		2,000
DR 4610	Allotments - Realized Resources	2,000	
	CR 4801 Undelivered Orders - Obligations, Unpaid		2,000
<u>Proprietary Entry</u>			
None			

Trial Balance Before Transfer

	Debit	Credit
Budgetary		
4225K	6,000	
4450		4,000
4801		2,000
Total	6,000	6,000
Proprietary		
1335	6,000	
5750		6,000
Total	6,000	6,000

Transfer Transactions

T1. To record the transfer of Undelivered Orders - Obligations, Unpaid. (TC *new*) (Accomplished via SF 1151)

<u>Budgetary Entry</u>			
DR 4831	Undelivered Orders - Obligations Transferred, Unpaid	2,000	
	CR 4195 Transfer of Obligated Balances		2,000
<u>Proprietary Entry</u>			
DR 5765	Nonexpenditure Financing Sources - Transfers-Out	2,000	
	CR 1010 Fund Balance With Treasury		2,000

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T2. To record the transfer of unobligated balances. (TC A252) (Accomplished via SF 1151). For USSGL Account 4170 the authority type attribute is 'S' Spending Authority from Offsetting Collections.

<u>Budgetary Entry</u>			
DR 4450	Unapportioned Authority	4,000	
	CR 4170 Transfers - Current-Year Authority		4,000
<u>Proprietary Entry</u>			
DR 5765	Nonexpenditure Financing Sources - Transfers-Out	4,000	
	CR 1010 Fund Balance With Treasury		4,000

T3. To record the transfer of other budgetary resources receivable. (TC *new*) (Accomplished via SF 1151)

<u>Budgetary Entry</u>			
DR 4195	Transfer of Obligated Balances	6,000	
	CR 4225T Appropriation Trust Fund Expenditure		
	Transfers - Receivable		6,000
<u>Proprietary Entry</u>			
DR 1010	Fund Balance With Treasury	6,000	
	CR 5765 Nonexpenditure Financing Sources - Transfer-Out		6,000

T4. To record the transfer of proprietary receivables. (TC *new*) (No SF 1151)

<u>Budgetary Entry</u>			
None			
<u>Proprietary Entry</u>			
DR 5730	Financing Sources Transferred Out Without Reimbursement	6,000	
	CR 1335 Expenditure Transfers Receivable		6,000

Pre-Closing (Adjusted) Trial Balances

	Debit	Credit
Budgetary		
4170		4,000
4195	4,000	
4225K	6,000	
4225T		6,000
4801		2,000
4831	2,000	
Total	12,000	12,000
Proprietary		
5730	6,000	
5750		6,000
Total	6,000	6,000

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Closing Entries

- C1. To record the closing of revenue, expense, and other financing source accounts to cumulative results of operations. (TC F228)

<u>Proprietary Entry</u>			
DR 5750	Expenditure Financing Sources - Transfers-In	6,000	
	DR 3310 Cumulative Results of Operations		6,000
DR 3310	Cumulative Results of Operations	6,000	
	CR 5730 Financing Sources Transferred Out Without Reimbursement		6,000

- C2. To record the consolidation of actual net-funded resources (TC F204).

<u>Budgetary Entry</u>			
DR 4170	Transfers - Current-Year Authority	4,000	
	CR 4201 Total Actual Resources - Collected		4,000
DR 4201	Total Actual Resources - Collected	4,000	
	CR 4195 Transfer of Obligated Balances		4,000

- C3. To record the closing of budgetary resources transferred back to the appropriate corresponding USSGL account (TC new).

<u>Budgetary Entry</u>			
DR 4225T	Appropriation Trust Fund Expenditure Transfers - Receivable	6,000	
	CR 4225K Appropriation Trust Fund Expenditure Transfers - Receivable		6,000

- C4. To record the closing of Undelivered Orders - Obligations Transferred - Unpaid to unpaid unexpended obligations (TC F226).

<u>Budgetary Entry</u>			
DR 4801	Undelivered Orders - Obligations, Unpaid	2,000	
	CR 4831 Undelivered Orders - Obligations Transferred, Unpaid		2,000

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Post-Closing Trial Balance

	Debit	Credit
Budgetary		
4201	-	-
4450	-	-
Total	-	-
Proprietary		
1010	-	-
3310	-	-
Total	-	-

SF133 Report On Budget Execution

Budgetary Resources

1. Budget authority:	
d. Net transfers, current year authority(+ or -) 4170E	(4,000)
3. Spending authority from offsetting collections (gross):	
d. Transfers from Trust Funds	
2. Anticipated 4225 K E-B (6000 - 0)	6,000
7. Total Budgetary Resources	2,000

Status of Budgetary Resources

8. Obligations incurred	
b. Reimbursable	
1. Category A 4801E-B (2000 - 0)	2,000
11. Total Status of Budgetary Resources	2,000

Relation of Obligation to Outlays

12. Obligated balance, net as of October 1	
13. Obligated balance, transferred, net (+ or -) 4831E, 4225 T E	4,000
14. Obligated balance, net, end of period:	
a. Accounts receivable(-) 4225 K E, 4225 T E (6,000 - 6,000)	0
c. Undelivered orders(+) 4801E, 4831E (2,000 - 2,000)	0
15. Outlays:	
a. Disbursements(+)	0
b. Collections(-)	0

This number is positive because accounts receivable and unfilled customer orders is greater than accounts payable and undelivered orders.

4831 E	(2,000)
4225T E	<u>6,000</u>
	4,000

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FMS 2108 Yearend Closing Statement

1	2	5	7	9	11
	Preclosing				
Treasury	Unexpended				
Appropriation Fund Symbol	d Balance - Treasury Supplied	Postclosing Unexpended Balance	Reimbursements Earned and Refunds	Undelivered Orders and Contracts	Unobligated Balance
XXXXXXXX		0	0	0	
		1010	4225 K E	4801 E	4450 E
			4225 T E	4831 E	
			6,000.00	2,000.00	
			(6,000.00)	(2,000.00)	
			-	-	

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Program and Financing Schedule (P&F)

Obligations by Program Activity

1000 Total new obligations (+) (4801E-B)	2,000
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Budgetary Resources Available for Obligation

2140 Unob bal CF, SOY (+)	0
2200 New budget authority (gross) (sum 4000 to 6990)	2,000
2221 Unobligated balance transferred to other accounts (-) (4190E)	0
2390 Total budgetary resources available for obligation (+) (sum 21XX or 2199..2385)	2,000
2395 Total new obligations (-) (same as line 1000, opp sign)	-2,000
2440 Unob bal CF, end of yr (+) (4510E)	0

New Budgetary Authority (Gross), Detail[1]

6800 Spend auth from off collections (cash) (+)	0
6810 Chg in uncoll cust pyts fr Fed srcls (unexp) (4225K E-B)	6,000
6861 Transferred to other accounts (-) (4170E "S")	-4,000
6890 Spending auth from offsetting collections (total discretionary) (+) (sum 6800..6885)	2,000

Change in Obligated Balances

7240 Obligated balance, start of year (+) (4225K B, 4801B)	0
7310 Total new obligations (+) (line 1000)	2,000
7320 Total outlays (gross) (-)	0
7331 Obligated bal transf'd to other accounts (-) (4831E, 4225 T E)	4,000
7400 Change in uncoll cust pyts for Fed sources (unexp) (sum 6810 and 6910, opp sign)	-6,000
7440 Obligated bal, end of year (+) (4225 K E, 4225 T E , 4801E, 4831E)	0

This number is positive because accounts receivable and unfilled customer orders is greater than accounts payable and undelivered orders.

OUTLAYS (GROSS), DETAIL

869x Outlays from discretionary/mandatory authority/balances (+)	0
8700 Total outlays (gross) (+) (sum 8690..8698)	0

OFFSETS

Offsetting collections (cash) from:

8800 Federal sources (-)	0
8840 Non-Federal sources (-)	0
8845 Offsetting governmental collections (from non-Federal sources) (-)	0
8890 Total offsetting collections (cash) (-) (sum 8800..8845)	0
8895 Change in uncollected cust pyts from Fed sources (unexpired) (sum 6810 and 6910)	-6,000

NET BUDGET AUTHORITY AND OUTLAYS

8900 Budget authority (net) (+) Calc (same as sum 2200 and 8800..8896)	-4,000
9000 Outlays (net) (+) Calc (same as sum 8700 and 8800..8845)	0

[1] For purposes of this scenario, budget authority is classified as discretionary.

Results from transfer-out of Spending Authority from Offsetting Collections.

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Balance Sheet		
Assets		2003
Intragovernmental:		
1 Fund balance with Treasury		
6 Total Intragovernmental		0
9 Accounts receivable		
15 Total Assets		0
Liabilities		
20 Accounts Payable		
27 Total Liabilities		0
28 Commitments and contingencies		
Net Position		
29 Unexpended appropriations		
30 Cumulative results of operations		
31 Total Net Position		0
32 Total Net Position and Liabilities		0

Statement of Net Cost		
Program Costs		
1 Intragovernmental gross costs		
2 Less: Intragovernmental earned revenue		
3 Intragovernmental net Cost		-
4 Gross costs with the public		-
5 Less: Earned revenues from the public		-
6 Net cost with the public		-
7 Total net costs		-
8 Cost not assigned to programs		
9 Less: Earned revenues not attributed to programs		
10 Net Cost of Continued Operations		-
11 Transferred Operations:		
12 Cost of Transferred Operations 6100E		-
13 Less Exchange Revenue from Transferred Operations 5200E		-
14 Net Cost of Transferred Operations		-
15 Net Cost		-

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Statement of Changes in Net Position

	Cumulative Results of Ops.	Unexpend. Approp.
1. Beginning balances 3310B	-	
2. Prior period adjustments(+ or -)		
3. Beginning balances, as adjusted	-	-
Budgetary Financing Sources:		
10. Transfers in/out without reimbursements(+ or-) 5750E	6,000.00	
Other Financing Sources		
13. Transfers in/out without reimbursements(+ or -) 5730E	(6,000.00)	
16. Total Financing Sources	-	
17. Net Cost of Operations	-	
18. Ending Balances	-	

Statement of Financing

Budgetary Resources Obl	
1 Obligations Incurred 4801E-B	2,000
2 Less: Spending Authority from offsetting coll & recoveries 4225K E-B	6,000
3 Obligations net of offsetting collections and recoveries	(4,000)
5 Net obligations	(4,000)
7 Transfers in/out without reimbursement (+/-) 5730E	(6,000)
10 Net other resources used to finance activities	(6,000)
11 Total resources used to finance activities (calc 5+10)	(10,000)
12 Change in budgetary resources obligated for good services and benefits ordered but not yet provided (+/-) 4801E-B (2,000 - 0)	2,000
16 Other Resources or Adjustments 5730E, 5750E (-6,000 + -6,000)	(12,000)
17 Total resources used to finance items not part of the Net Cost of Operations (calc 12..16)	(10,000)
18 Total resources used to finance the Net Cost of Operations (calc 11-17)	-
24 Total components of Net cost of Operations that will require or generate resources in future periods	
28 Total components of Net Cost of Operations that will not require or generate resources	
29 Total components of net cost of operations that will not require or generate resources in the current period	
30 Net cost of Operations (calc 18+29)	-

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Standard Form 1151
Revised January 1992
Department of the Treasury

Document No. _____

NONEXPENDITURE TRANSFER AUTHORIZATION

To _____

Financial Management Service
Finance Management Branch
3700 East-West Highway, Room 6F06
Hyattsville, MD 20782

You are hereby authorized to effect the transfer indicated below.

TRANSFER FROM		TRANSFER TO	
Dept. Transferring Agency		Dept. Homeland Security	
Bureau		Bureau	
Address		Address	
ACCOUNT SYMBOL	AMOUNT	ACCOUNT SYMBOL	AMOUNT
TAFS - appropriation transfer 4170 = 4,000	4,000.00	70 X XXXX	4,000.00
TAFS - balance transfer 4831 = 2,000 4225T = (6,000)	(4,000.00)	70 X XXXX	(4,000.00)

AUTHORITY

Public Law - STAT.

The above transfer is proper under the authority cited.

NOTE: Nonexpenditure Transfer is submitted by the Transfer From entity. The balances above reflect the impact on fund balance with Treasury from the transfers in these accounts.

(Date)

(Approving Official)